

May 14, 2026

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001  <b>Company Code No.: 539807</b>	<b>National Stock Exchange of India Limited</b> Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051  <b>Company Symbol: CCAVENUE</b>
--	--

Dear Sir/ Madam,

**Sub: Annual Secretarial Compliance Report for the Financial Year ended on March 31, 2026**

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with the relevant circular(s) issued by SEBI/Stock Exchanges from time to time, please find enclosed herewith the Annual Secretarial Compliance Report for the year ended on March 31, 2026 issued by SPANJ & Associates, Company Secretaries.

We request you to kindly take the same on your records.

The said intimation is also available on the website of the Company at [www.avenuesai.com](http://www.avenuesai.com).

Request you to kindly take the same on your records.

Thanking you,

Yours faithfully,

**For AvenuesAI Limited**  
*(Formerly known as Infibeam Avenues Limited)*

**Shyamal Trivedi**  
**Sr. Vice President & Company Secretary**

**Encl.:** As above

**AvenuesAI Limited**  
*(Formerly known as Infibeam Avenues Limited)*

**Regd. Office:** 28<sup>th</sup> Floor, GIFT Two Building, Block No. 56, Road-5C, Zone-5, GIFT CITY,  
Gandhinagar – 382 050, Gujarat, India **CIN: L64203GJ2010PLC061366**

**Tel:** +91 79 67772204 | **Fax:** +91 79 67772205 | **Email:** [ir@avenuesai.com](mailto:ir@avenuesai.com) | **Website:** [www.avenuesai.com](http://www.avenuesai.com)

**SPANJ**  
**& ASSOCIATES**  
**Company Secretaries**  
**Peer Reviewed Firm**

**SECRETARIAL COMPLIANCE REPORT OF**  
**AVENUESAI LIMITED**  
**(FORMERLY KNOWN AS INFIBEAM AVENUES LIMITED)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2026**

I, Ashish C. Doshi, Partner of SPANJ & ASSOCIATES, Company Secretaries in Practice having office at TF/1, Anison Complex, 3rd Floor, State Bank of India Lane, Swastik Soc., Nr. Stadium Circle, C. G. Road, Navrangpura, Ahmedabad-380 009 have examined:

- (a) all the documents and records made available to us and explanation provided by **AVENUESAI LIMITED (FORMERLY KNOWN AS INFIBEAM AVENUES LIMITED)** having its Registered Office at 28<sup>th</sup> Floor, GIFT Two Building, Block No. 56, Road - 5C, Zone - 5, GIFT CITY, Gandhinagar - 382355, Gujarat, India (“the listed entity”),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended **31<sup>st</sup> March, 2026** (“Review Period”) in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(No events during the year);**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(No events during the year);**



**SPANJ**  
**& ASSOCIATES**  
**Company Secretaries**  
**Peer Reviewed Firm**

**AVENUESAI LIMITED**  
**(FORMERLY KNOWN AS INFIBEAM AVENUES LIMITED)**

- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;  
(h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018  
(i) other regulations as applicable

and circulars/ guidelines issued thereunder; However, it has been observed that there were no events requiring compliance under the regulations covered under para (d) and (f) mentioned hereinabove.

and based on the above examination, I/We hereby report that, during the Review Period:

- (a) the listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder except in respect of matters specified below:-  
**Not Applicable**

Sr. No.	Compliance Requirement (Regulation/ circulars/ Guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action taken by	Type of Action	Details of violation	Fine Amount	Observations/ remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks

- (b) The listed entity has taken the following actions to comply with the observations made in previous reports: **Not Applicable**

Sr. No.	Observations/remarks of the Practicing Company Secretary in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended ..... (the years are to be mentioned)	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity



**SPANJ**  
**& ASSOCIATES**  
**Company Secretaries**  
**Peer Reviewed Firm**

**AVENUESAI LIMITED**  
**(FORMERLY KNOWN AS INFIBEAM AVENUES LIMITED)**

(c) I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
1.	<b><u>Secretarial Standards:</u></b> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	-
2.	<b><u>Adoption and timely updation of the Policies:</u></b> <ul style="list-style-type: none"> <li>• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities.</li> <li>• All the policies are in conformity with SEBI Regulations and has been reviewed &amp; updated as per the regulations/ circulars/guidelines issued by SEBI.</li> </ul>	Yes Yes	- -
3.	<b><u>Maintenance and disclosures on Website:</u></b> <ul style="list-style-type: none"> <li>• The Listed entity is maintaining a functional website</li> <li>• Timely dissemination of the documents/ information under a separate section on the website</li> <li>• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website</li> </ul>	Yes Yes Yes	- - -
4.	<b><u>Disqualification of Director:</u></b> None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	-
5.	<b><u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u></b> (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes Yes	The Listed Entity does not have any material subsidiary
6.	<b><u>Preservation of Documents:</u></b> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under the LODR Regulations.	Yes	-



**SPANJ**  
**& ASSOCIATES**  
**Company Secretaries**  
**Peer Reviewed Firm**

**AVENUESAI LIMITED**  
**(FORMERLY KNOWN AS INFIBEAM AVENUES LIMITED)**

7.	<b>Performance Evaluation:</b> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	-
8.	<b>Related Party Transactions:</b> (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee.	Yes NA	(a) - (b) Please refer point 8(a)
9.	<b>Disclosure of events or information:</b> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of the LODR Regulations within the time limits prescribed thereunder.	Yes	-
10.	<b>Prohibition of Insider Trading:</b> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	-
11.	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b> No actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column	NA	No such actions
12.	<b>Resignation of statutory auditors from the listed entity or its material subsidiaries:</b> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	No such cases



**SPANJ**  
**& ASSOCIATES**  
**Company Secretaries**  
**Peer Reviewed Firm**

**AVENUESAI LIMITED**  
**(FORMERLY KNOWN AS INFIBEAM AVENUES LIMITED)**

13.	<b><u>Additional Non-compliances, if any:</u></b> No additional non-compliance observed for any of the SEBI regulation/ circular/guidance note etc. except as reported above.	NA	No such cases
-----	--	----	---------------

**Assumptions & Limitation of scope and Review:**

- a. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
- b. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
- c. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
- d. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

**Date: May 13, 2026**  
**Place : Ahmedabad**



**Sign:**   
**ASHISH C DOSHI, PARTNER**  
**SPANJ & ASSOCIATES**  
**Company Secretaries**  
**FCS No.: F3544**  
**COP No.: 2356**  
**P R Certificate No.: 6467/2025**  
**UDIN: F003544H000350605**